

**Illinois Department of Revenue
Regulations**

Title 86 Part 130 Section 130.1415 Resale Number - When Required and How Obtained
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**TITLE 86: REVENUE
PART 130
RETAILERS' OCCUPATION TAX**

Section 130.1415 Resale Number - When Required and How Obtained

- a) If the purchaser is not registered with the Department as a taxpayer, but claims to be a reseller of the tangible personal property in such a way that such resales are not taxable under the Retailers' Occupation Tax Act or under some other tax law which the Department may administer, such purchaser (except in the case of an out-of-State purchaser who will always resell and deliver the property to his customers outside Illinois) shall apply to the Department for a resale number. Such applicant shall state facts which will show the Department why such applicant is not liable for tax under the Act or under some other tax law which the Department may administer on any of his resales and shall furnish such additional information as the Department may reasonably require.
- b) Examples of purchasers for resale who would need a resale number from the Department are persons who resell only to schools and other totally exempt purchasers and persons who resell only to purchasers who in turn resell the property apart from engaging in a service occupation.
- c) Upon approval of the application, the Department will assign a resale number to the applicant and will certify such number to him. The Department may cancel any such number which is obtained through misrepresentation, or which is used to make a purchase tax-free when the purchase in fact is not a purchase for resale, or which no longer applies because of the purchaser's having discontinued the making of tax exempt resales of the property.
- d) The Department may restrict the use of the number to one year at a time or to some other definite period if the Department finds it impracticable or otherwise inadvisable to issue such numbers for indefinite periods.
- e) Except as provided in this Subpart, a sale shall be made tax-free on the ground of being a sale for resale if the purchaser has an active registration number or resale number from the Department and furnishes that number to the seller in connection with certifying to the seller that any sale to such purchaser is nontaxable because of being a sale for resale.
- f) For the purpose of enabling agricultural producers to buy feed, seed, fertilizer and baby chicks for resale to the extent permitted by Sections 130.1970, 130.2100 and 130.2110 of this Part and still be in compliance with Section 2c of the Retailers' Occupation Tax Act, such agricultural producers who are not registered with the Department as retailers will be given a resale number as a class without making application, individually, to the

Department therefor, with all such persons being assigned the same resale number by the Department.

- g) The Department will assign Resale Number 0110 to all such buyers of feed, seed, fertilizer and baby chicks for this purpose.
- h) Nothing that is stated hereinabove changes anything contained in Sections 130.1970, 130.2100 and 130.2110 of this Part.

(Source: Amended at 24 Ill. Reg. 15104, effective October 2, 2000)